To the Honorable Robert E. Gerber

Bankruptcy Judge

United States Bankruptcy Court for the Southern District of New York

+13(15) + 15°

Room 621, One Bowling Green

New York, New York 10004

Date: February 6, 2011

Reference – GM ( Motors Liquidation Company ) Chapter 11 Case # 09-50026 (REG)

Claim # 4976

I received a notice of objection to claims from said objectionable parties to legitimate claims that I have against the parties that filed for the bankruptcy for/by GM . I have previously provided the information on the monies that would make me whole again which were based on the impact that GM's decisions to not keep it's commitment. These commitments whether implied , verbally committed or otherwise communicated to and promised. I worked for GM for 35 years and if it was not for the pension and benefits committed to by GM , I would have not stayed with GM all of those years. There were other companies that did make a higher wage offer but considering the whole package which includes pensions and benefits I decided not to change employers based on their (GM's) commitment to their employees. That as it may be. After all none of us are asking for a perfect world where our pensions are perfectly guaranteed in afterlife (retirement) or the 72 virgins and rivers of honey. But there should be some expectations of an honorable and trustworthy company.

My concerns in this filing is the misleading and somewhat inaccurate statements and claims made in these objections. GM and MLC did not follow their own internal procedures in notifying me specifically as they are required to do by their own procedures of any changes in benefits and compensation. And the new GM did not assume any of the specific liabilities as noted in this filing. Their procedures (GM) are to notify the particular individual and to answer any questions based on the changes and it's impact on the individual. There are indications in this objection that certain rights are not predictable, why is that GM has for the last 30 years been able to predict these so called wild variable cost. They are able to that is why they were making a profit until the economy went south. And as everyone can see now they are profitable again as the economy is still in the doledrums. Most good actuaries and business planners use standard rates and figures to determine benefit costs and most good companies still do that today including GM.

There is no indication in this filing this 185th Omnibus Objection to claims that the New GM and the old GM followed their own internal policies and procedures to my claim # 4976.. Therefore their objections should be disallowed for this claim.

Regards

Richard Benner

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